Exhibit 27

CNET Reviews

Samsung Q1 ultramobile PC

The good: Beautiful, featherweight design; decent-size screen; multiple methods to navigate menus and input text; plenty of networking options; dual-mic array.

The bad: Lacks keyboard; poor performance; short battery life; weak speaker sound.

The bottom line: The Samsung Q1's sleek case is definitely eye-catching, but we expect better performance and battery life for a thousand of our hard-earned bucks.

CNET Editors' Rating

2.0 Set price alert []

Review Date: 6/05/2006

Average User Rating

4.0

[http://www.cnet.com/laptops/samsung-quatramobile-pc/4852-3121 7-31784057.html]



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4.0 stars

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[http://reviews.cnet.com/laptops/samsung-series-7-15/4505-3121 7-35003063.html]

CNET Editors' Review

Starting at \$1,099, the Samsung Q1 seeks to combine elements of a laptop, a tablet, a PDA, a PVP, an MP3 player, a GPS module, and a gaming handheld into a form factor that falls between that of a smart phone/Pocket PC and an ultraportable laptop [http://www.cnet.com/4520-7602 7-1016082-2.html]. When we first laid eyes on [http://www.cnet.com/4531-10921 7-6461497.html] the UMPC form factor at the Intel Developer Forum back in March, we thought that the concept was sort of cool, but we had our doubts about how useful it could really be, lacking a built-in keyboard. After spending some time with the machine (provided to us by longtime importer **Dynamism.com** [http://www.dynamism.com/]), those doubts persist; its 7-inch display and Windows operating system make it more comfortable to use than mobile devices such as the Treo 650 [http://www.cnet.com/Palm Treo 650 Cingular GSM GPRS/4505-6452 7-31138486.html] and the Sony PSP [http://www.cnet.com/Sony PSP/4505-6464 7-30895581.html], but its lack of an attached keyboard and its mediocre performance make the Q1 difficult to use for anything more than basic media consumption. What's worse, the Q1 couldn't hit the three-hour mark on our battery-drain tests, which we consider a deal-breaker for a mobile, go-anywhere device. While the Q1's sleek case is definitely eye-catching, we expect more for the money. Unless you have cash to burn on slick-looking (if impractical) gadgets, we recommend you spend more to get the \$1,549 Fujitsu LifeBook P1510D

[http://www.cnet.com/Fujitsu LifeBook P1510D Notebook 512MB/4505-3121 7-31469144.html], a small-form-factor tablet that offers stronger performance and includes a keyboard.

At 1.7 pounds, the Q1 is one of the lightest computers we've seen--lighter even than the diminutive **Toshiba Libretto U100 [http://www.cnet.com/Toshiba Libretto U100 S213/4505-3121 7-31383674.html]** (though the latter has a keyboard)--but it's quite a bit larger than the personal electronic devices currently taking up space in our bag. Measuring 9 inches wide, 5.5 inches deep, and 1 inch thick, the Q1 is about twice the size of the **Sony PSP [http://www.cnet.com/Sony PSP/4505-6464 7-30895581.html]** and more than three times the size of the **Treo 650** [http://www.cnet.com/Palm Treo 650 Cingular GSM GPRS/4505-6452 7-31138486.html]. With its two-prong AC adapter, the Q1 has a travel weight of 2.6 pounds.

In exchange for that extra bulk, you'll get a slightly more comfortable wide-screen size: 7 inches (diagonal) with a <u>native resolution [http://www.answers.com/native%20resolution]</u> of 800x480 (the Sony PSP, by comparison, has a 4.3-inch display and a 480x272 resolution). That should be just enough for jotting quick notes and watching movies on the run but not much else. The Q1's display is also touch sensitive, letting you navigate windows and menus with a stylus or your finger--a key feature for a device that lacks a keyboard. We were disappointed in the screen brightness, which measured just 208.9 cd/m² on our Minolta luminance meter; it was just fine for sitting in the office but became almost completely washed out when we moved to a sunny room.

Buttons around the screen also help you navigate without a mouse or a keyboard; on the left side are a four-way joystick and a handy button that lets you toggle between screen resolutions (the computer will scale up to 1,024x600) so that you can get more screen real estate. On the right side, there are four programmable application-launch buttons, an enter button, and a menu button that calls up frequently used controls, including screen brightness, Wi-Fi on/off, and sound controls. Above the screen are two speakers with decent, though unsurprisingly tinny, sound; volume is controlled with a rocker switch on the left side of the device. A dual-mic array below the screen can record lectures and lets you participate in VOIP calls.

We are impressed with the feature set on the Samsung Q1, especially compared to another Origami device we've seen, the <u>TabletKiosk eo v7110</u>

[http://www.cnet.com/TabletKiosk eo v7110 white/4505-3126 7-31876463.html]. The Samsung has the basics covered, with two USB 2.0 ports, a headphone jack, VGA out, and a CompactFlash slot that can be used as an expansion card reader. (At our demo in early May

[http://www.cnet.com/4531-10921 7-6514652.html], a Microsoft representative was using a CompactFlash GPS device.) Networking options include Ethernet, 802.11b/g Wi-Fi, and Bluetooth. That matches the ports and connections found on the larger Fujitsu LifeBook P1510D and exceeds those of the Sony PSP and the TabletKiosk eo.

Like the LifeBook P1510D, the Samsung Q1 runs on Windows XP Tablet PC Edition

[http://www.cnet.com/Microsoft Windows XP Tablet PC Edition 2005/4505-3672 731164178.html], meaning you can run all your existing software (including games). While most tablet PCs, such as the ThinkPad X41 Tablet

[http://www.cnet.com/Lenovo ThinkPad X41 Tablet/4505-3126 7-31398077.html], require an active stylus that sends a signal to the display, the Q1's passive stylus and touch screen mean that some of the operating system's handwriting recognition features are disabled. Included DialKeys software lets you choose from six types of onscreen keyboards for entering text with your fingers. Samsung also includes AVStation Now, which lets you play movies and MP3s and access other multimedia content without booting up the Windows OS.

Our enthusiasm wanes when we get to the internal components. At \$1,099, the Samsung Q1 costs more than some full-fledged laptops, yet it features an ultra-low-voltage Celeron M processor with only 900MHz of processing power; most laptops and tablets, even ultraportables, include Pentium M or latest-generation Core Solo processors. The rest of the Q1's specs are what we'd expect from a laptop of its size: integrated Intel graphics, 512MB of sluggish 400MHz RAM, and a slow 4,200rpm hard drive. (We suspect the hard drive's 40GB capacity is likely to fill up quickly if you use the device as a true media player.) It all adds up to performance that's sufficient for surfing the Web and playing media files but definitely isn't enough to replace your laptop. On CNET Labs' mobile productivity benchmarks
[http://www.cnet.com/how-we-test/laptops/], the Q1 scored well ahead of the previous-generation Sony VAIO VGN-U50 [http://www.cnet.com/Sony VAIO VGN U50/4505-3126 7-30979271.html], which also runs on a 900MHz Celeron processor but has less RAM, but it couldn't match the performance of the LifeBook P1510D.

What You'll Pay

MSRP:

\$999.00

See manufacturer website http://dw.com.com/redir?edId=3&siteId=7&oId=4505-3121_7-31781057&ontId=3121&lop=txt<ype=mfgpao&astId=2&pid=31781057&ttag=noprice&destU3A%2F%2Fwww.samsungusa.com%2F] for availability.

Perhaps the Samsung Q1's fatal flaw is its battery life. We think a mobile device that strikes a compromise between a laptop (average battery life of 3 hours) and a smart phone/pocket PC (average battery life of 8 to 9 hours talk time, six to seven days standby) should run for 5 or more hours if it's going to be truly indispensable. But the Q1 lasted for just 2 hours, 49 minutes in our battery-drain tests--below average for a laptop and certainly distressing for anyone who wants the Q1 to be their primary computer on the run. For the moment, at least, Samsung does not offer an extended-life battery.

<u>Continue to next page [http://www.cnet.com/laptops/samsung-q1-ultramobile-pc/4505-3121_7-31781057-2.html]</u>

1 <u>2 [http://www.cnet.com/laptops/samsung-q1-ultramobile-pc/4505-3121 7-31781057-2.html]</u>



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Samsung Q1 ultramobile PC

CNETEditors' Review (continued)

Samsung backs the Q1 with an industry-standard, one-year mail-in warranty. It's easy to find the Q1 manual, firmware, and driver downloads on the company's support Web site, and we like the feature that lets you track the repair status of your device. At the time of review, though, there were no FAQs specifically focused on the Q1; we also wish there were helpful interactive features, such as user forums or real-time chat with a technician.

Mobile application performance

(Longer bars indicate better performance)

BAPCo MobileMark 2005 performance rating

Fujitsu P1510D [http://reviews.cnet.com/Fujitsu LifeBook P1510D Notebook 512MB/4505-3121 7-31469144.html?]	
Samsung Q1 [http://reviews.cnet.com/Samsung Q1 Ultra Mobile PC/4505-3126 7-31781057.html?]	166
Sony VAIO VGN-U50-ULV [http://reviews.cnet.com/Sony VAIO VGN U50/4505-3126 7-30979271.html?]	122
	105

Battery life

(Longer bars indicate better performance)

BAPCo MobileMark 2005 battery life in minutes

Fujitsu P1510D [http://reviews.cnet.com/Fujitsu LifeBook P1510D Notebook 512MB/4505-3121_7-31469144.html?]	
Samsung Q1 [http://reviews.cnet.com/Samsung Q1 Ultra Mobile PC/4505-3126 7-31781057.html?]	187
Sony VAIO VGN-U50-ULV [http://reviews.cnet.com/Sony_VAIO_VGN_U50/4505-3126_7-30979271.html?]	169
	163

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System configurations

Fujitsu P1510D

[http://reviews.cnet.com/Fujitsu LifeBook P1510D Notebook 512MB/4505-3121 7-

31469144.html?

Windows XP Professional; 1.2GHz Intel Pentium M 753 ULV; 512MB DDR2 SDRAM PC3200 400MHz; Intel 915GM/GMS, 910GML Express 128MB; Toshiba MK2006GAL 30GB 4,200rpm

Samsung Q1 [http://reviews.cnet.com/Samsung Q1 Ultra Mobile PC/4505-3126 7-31781057.html?]

Windows XP Tablet PC Edition 2005; 900MHz Intel Celeron M353; 512MB DDR2 SDRAM PC4300 533MHz; Mobile Intel 915GM/GMS, 910GML Express 128MB; Hitachi Travelstar C4K60 40 Go 40GB 4,200rpm

Sony VAIO VGN-U50-ULV [http://reviews.cnet.com/Sony VAIO VGN U50/4505-3126 7-30979271.html?]

Windows XP Home; 900MHz Intel Celeron; 256MB SDRAM 333MHz; Intel 82852/82855 GM/GME 64MB; Toshiba MK2004GAL 20GB 4,200rpm

<u>Previous page [http://www.cnet.com/laptops/samsung-q1-ultramobile-pc/4505-3121_7-31781057.html]</u>

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